

Article - Tax - General

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§4–102.

(a) In this section, “net proceeds” means the total receipts from the operation of an electronic bingo machine or electronic tip jar machine less the amount of money winnings or prizes paid out to players.

(b) A county may impose, by resolution, a tax on:

(1) the gross receipts derived from any admissions and amusement charge in that county; and

(2) an admission in that county for a reduced charge or at no charge to a place if there is a charge for other admissions to the place.

(c) A municipal corporation may impose, by ordinance or resolution, a tax on:

(1) the gross receipts derived from any admissions and amusement charge in that municipal corporation; and

(2) an admission in that municipal corporation for a reduced charge or at no charge to a place if there is a charge for other admissions to the place.

(d) The Stadium Authority may impose a tax on:

(1) the gross receipts derived from any admissions and amusement charge for an admission to a facility owned or leased by the Stadium Authority; and

(2) an admission for a reduced charge or at no charge to a facility owned or leased by the Stadium Authority if there is a charge for other admissions to the facility.

(e) A State tax is imposed on the net proceeds derived from any charge for the operation of an electronic bingo machine permitted under a commercial bingo license or an electronic tip jar machine authorized under Title 13 of the Criminal Law Article that is operated for commercial purposes.

(f) (1) The State and local admissions and amusement taxes applicable to electronic instant bingo shall be determined on a tax-included or separately stated basis.

(2) Notwithstanding any other provision of this section, other State and local admissions and amusement taxes applied under this section may be determined on a tax-included or separately stated basis.

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